

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re

Chapter 11

KOLLEL MATEH EFRAIM, LLC,

Case No. 04-16410 (SMB)

Debtor

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KOLLEL MATEH EFRAIM, LLC, a/k/a
MATEH EPHRAIM LLC

Plaintiff,

Adv. Pro. No. 07-01937 (SMB)

-against-

HELEN-MAY HOLDINGS, LLC, and
IRENE GRIFFIN,

Defendants.

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STATEMENT AS TO NOTICE OF REMOVAL

Kollel Mateh Efraim, LLC, a/k/a Mateh Ephraim LLC, pursuant to Federal Rule of Bankruptcy Procedure 9027(e)(3), files this statement as to the notice of removal (“Notice of Removal”) filed by Helen-May Holdings, LLC (“HMH”) and Irene Griffin (“Griffin”), as follows:

1. Denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraphs 3 & 15 of the Notice of Removal, and respectfully refers the Court to all the relevant pleadings, documents, statutes and case law.
2. Denies the allegations contained in paragraphs 5, 6, 7, 8, 9, 10, 12, 13 & 14 of the Notice of Removal, and respectfully refers the Court to all the relevant pleadings, documents, statutes and case law.
3. Denies the allegations contained in paragraph 11 of the Notice of Removal, except avers that HMH and Griffin did purport to file a motion styled as a motion for summary

judgment, and respectfully refers the Court to all the relevant pleadings, documents, statutes and case law.

4. Denies the allegations contained in paragraph 16 of the Notice of Removal.
Denies that this is a core proceeding and does not consent to entry of any final orders or judgment by the Bankruptcy Court.

Dated: New York, New York
July 26, 2007

BACKENROTH, FRANKEL & KRINSKY, LLP

By:s/Abraham Backenroth
Abraham Backenroth, Esq. (AB-1989)
Attorneys for Kollel Mateh Efraim LLC, a/k/a
Mateh Ephraim LLC
489 Fifth Avenue
New York, NY 10017
(212) 593-1100